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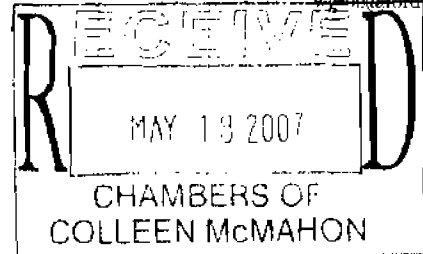
Writer's Direct Dial:

May 18, 2007

WILLIAM E. GROB
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VIA FED EX

The Honorable Colleen McMahon
United States District Court
Southern District of New York
Courtroom 21B
500 Pearl Street
New York, New York 10007



Re: JFP Touring, LLC v. Polk Theatre, Inc.

Dear Judge McMahon:

I write on behalf of Defendant, Polk Theatre, Inc. On May 1, 2007 Defendant filed a Motion to Dismiss the afore-referenced Complaint for lack of personal jurisdiction. Commensurate with filing, Defendant served a copy of the Motion on Plaintiff's counsel. Plaintiff's responsive pleading was due on or before Tuesday, May 15, 2007. To date, no responsive pleading has been filed. Additionally, Plaintiff's counsel has not contacted undersigned counsel seeking an extension to respond beyond your Honor's pleading schedule. Prior to sending the instant correspondence, undersigned counsel telephoned the office of Plaintiff's counsel to inquire about the status of his response and was informed that Plaintiff's counsel is on vacation until after next week. As such, Defendant respectfully requests whether any further action is necessary on the part of Defendant to facilitate the Motion before the Court?

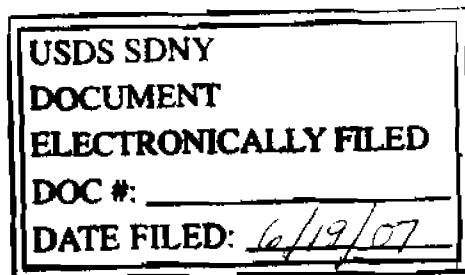
Very truly yours,

MEMO ENDORSED

William E. Grob

WEG:mjk

cc: Elana Gilaad, Esq.
Leslie H. Ben-Zvi, Esq.



No - it will be taken care of

Oh